

Return of Organization Exempt From Income Tax

2005

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2005 calendar year, or tax year beginning 2/01, 2005, and ending 1/31, 2006

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. Brazoria County S.P.C.A. P O Box 2312 Angleton, TX 77516-2312. D Employer Identification Number 23-7404451. E Telephone number 979-285-2340. F Accounting method: Cash, Accrual (checked), Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? Yes No (checked). H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? Yes No. H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No (checked).

G Web site: N/A

J Organization type (check only one) [X] 501(c) 3 (insert no) [] 4947(a)(1) or [] 527

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 481,714. M Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

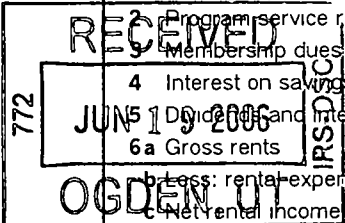


Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, and similar amounts received (1a: 56,252); 2 Program service revenue (2: 367,939); 4 Interest on savings and temporary cash investments (4: 709); 5a Dividend and interest from securities (5a: 709); 8a Gross amount from sales of assets other than inventory (8a: 3,200); 8b Less: cost or other basis and sales expenses (8b: 4,217); 8c Net gain or (loss) (8c: -1,017); 9a Gross revenue from special events (9a: 53,614); 9b Less: direct expenses (9b: 13,119); 9c Net income from special events (9c: 40,495); 10a Gross sales of inventory (10a: 464,378); 10b Less: cost of goods sold; 10c Gross profit or (loss) (10c: 344,276); 12 Total revenue (12: 464,378); 13 Program services (13: 344,276); 14 Management and general (14: 61,245); 15 Fundraising; 16 Payments to affiliates; 17 Total expenses (17: 405,521); 18 Excess or (deficit) for the year (18: 58,857); 19 Net assets at beginning of year (19: 731,896); 20 Other changes; 21 Net assets at end of year (21: 790,753).

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	53,080.	26,540.	26,540.	0.
26 Other salaries and wages	26	121,388.	121,388.		
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	13,633.	9,543.	4,090.	
30 Professional fundraising fees	30				
31 Accounting fees	31	19,247.		19,247.	
32 Legal fees	32				
33 Supplies	33	72,434.	72,434.		
34 Telephone	34				
35 Postage and shipping	35				
36 Occupancy	36				
37 Equipment rental and maintenance	37	13,377.	13,377.		
38 Printing and publications	38	525.		525.	
39 Travel	39	6,374.	6,374.		
40 Conferences, conventions, and meetings	40	55.		55.	
41 Interest	41	10.	10.		
42 Depreciation, depletion, etc (attach schedule)	42	6,675.	6,008.	667.	
43 Other expenses not covered above (itemize)					
a See Statement 3	43a	98,723.	88,602.	10,121.	
b -----	43b				
c -----	43c				
d -----	43d				
e -----	43e				
f -----	43f				
g -----	43g				
44 Total functional expenses Add lines 22 through 43 (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	405,521.	344,276.	61,245.	0.

Joint Costs. Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>Animal Adoption & Shelter Center</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>See Statement 4</u> ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	344,276.
b ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	344,276.

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Part IV Balance Sheets (See Instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	63,311.	45	77,084.
	46 Savings and temporary cash investments	93,717.	46	94,303.
	47 a Accounts receivable	47 a 20,181.		
	b Less allowance for doubtful accounts	47 b	20,721.	47 c 20,181.
	48 a Pledges receivable	48 a		
	b Less allowance for doubtful accounts	48 b		48 c
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less allowance for doubtful accounts	51 b		51 c
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges			53
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	55 a Investments – land, buildings, & equipment: basis	55 a		
	b Less accumulated depreciation (attach schedule)	55 b		55 c
	56 Investments – other (attach schedule)			56
57 a Land, buildings, and equipment: basis	57 a 614,154.			
b Less accumulated depreciation (attach schedule) Statement 5	57 b 11,124.	607,373.	57 c 603,030.	
58 Other assets (describe <input type="checkbox"/>)		5,447.	58	
59 Total assets (must equal line 74). Add lines 45 through 58		790,569.	59 794,598.	
LIABILITIES	60 Accounts payable and accrued expenses	19,305.	60	3,805.
	61 Grants payable		61	
	62 Deferred revenue	38,682.	62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax-exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	
	65 Other liabilities (describe <input type="checkbox"/> See Statement 6)		686.	65 40.
66 Total liabilities. Add lines 60 through 65		58,673.	66 3,845.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	124,523.	70	187,723.
	71 Paid-in or capital surplus, or land, building, and equipment fund	607,373.	71	603,030.
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		731,896.	73 790,753.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		790,569.	74 794,598.	

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Form 990 (2005)

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	464,378.
b	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments	b1		
	2 Donated services and use of facilities	b2		
	3 Recoveries of prior year grants	b3		
	4 Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	464,378.
d	Amounts included on Part I, line 12, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	464,378.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements		a	405,521.
b	Amounts included on line a but not on Part I, line 17:			
	1 Donated services and use of facilities	b1		
	2 Prior year adjustments reported on Part I, line 20	b2		
	3 Losses reported on Part I, line 20	b3		
	4 Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	405,521.
d	Amounts included on Part I, line 17, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	405,521.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 7		0.	0.	0.

Part VI Other Information (continued)	Yes	No
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82 b N/A	
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members	85 c N/A	
d Section 162(e) lobbying and political expenditures	85 d N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86 a N/A	
b Gross receipts, included on line 12, for public use of club facilities	86 b N/A	
87 501(c)(12) organizations Enter: a Gross income from members or shareholders	87 a N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87 b N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
89 a 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0.</u> , section 4912 ▶ <u>0.</u> ; section 4955 ▶ <u>0.</u>		
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ <u>0.</u>	
d Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ <u>0.</u>	
90 a List the states with which a copy of this return is filed ▶ <u>None</u>		
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90 b <u>0</u>	
91 a The books are in care of ▶ <u>SPCA of Brazoria County</u> Telephone number ▶ <u>979.235.7978</u> Located at ▶ <u>141 Canna Lane, Lake Jackson, TX,</u> ZIP + 4 ▶ <u>77566</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Statements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country ▶ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>92</u> N/A ▶ <input type="checkbox"/>	N/A ▶ <input type="checkbox"/>	

Part VII Analysis of Income-Producing Activities (See the instructions)

Note: Enter gross amounts unless otherwise indicated

- 93 Program service revenue:
 - a Adoption Service Inc
 - b Affiliate Revenue
 - c Other Shelter Income
 - d _____
 - e _____
 - f Medicare/Medicaid payments
 - g Fees & contracts from government agencies
- 94 Membership dues and assessments
- 95 Interest on savings & temporary cash invmnts
- 96 Dividends & interest from securities
- 97 Net rental income or (loss) from real estate
 - a debt-financed property
 - b not debt-financed property
- 98 Net rental income or (loss) from pers prop
- 99 Other investment income
- 100 Gain or (loss) from sales of assets other than inventory
- 101 Net income or (loss) from special events
- 102 Gross profit or (loss) from sales of inventory
- 103 Other revenue: a _____
 - b _____
 - c _____
 - d _____
 - e _____
- 104 Subtotal (add columns (B), (D), and (E))
- 105 Total (add line 104, columns (B), (D), and (E))

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
					3,135.
					364,804.
		709.			
					-1,017.
					40,495.
		709.			407,417.
					408,126.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
8	See Statement 8

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: Tracie Copeland Date: 6-16-06

Type or print name and title: Tracie Copeland

Paid Preparer's Use Only

Preparer's signature: Chris Christensen Date: 6/16/06 Check if self-employed: Preparer's SSN or PTIN (See General Instruction W): N/A

Firm's name (or yours if self-employed), address, and ZIP + 4: Christensen Financial Services, Inc.
319 East Live Oak
Angleton, TX 77515

EIN: N/A Phone no: (979) 848-8999

Part III Statements About Activities (See instructions.)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** A school. Section 170(b)(1)(A)(ii) (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives: **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions – subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization. ▶ Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)		51,721.	89,620.	76,789.	218,130.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose		224,413.	54,377.	37,094.	315,884.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975		1,940.	2,057.		3,997.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0.
23 Total of lines 15 through 22		278,074.	146,054.	113,883.	538,011.
24 Line 23 minus line 17		53,661.	91,677.	76,789.	222,127.
25 Enter 1% of line 23		2,781.	1,461.	1,139.	

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24 ▶ 26a 4,443.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test: Enter line 24, column (e). ▶ 26c 222,127.

d Add: Amounts from column (e) for lines: 18 3,997. 19 _____ ▶ 26d 3,997.
 22 _____ 26b _____

e Public support (line 26c minus line 26d total) ▶ 26e 218,130.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 98.20 %

27 Organizations described on line 12: N/A

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:
 (2004) _____ (2003) _____ (2002) _____ (2001) _____

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.
 (2004) _____ (2003) _____ (2002) _____ (2001) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ ▶ 27c
 17 _____ 20 _____ 21 _____ ▶ 27d

d Add: Line 27a total _____ and line 27b total _____ ▶ 27e

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement.) ----- ----- -----		
32 a	Does the organization maintain the following a Records indicating the racial composition of the student body, faculty, and administrative staff?		
32 b	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
32 c	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
32 d	d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
33 a	a Students' rights or privileges?		
33 b	b Admissions policies?		
33 c	c Employment of faculty or administrative staff?		
33 d	d Scholarships or other financial assistance?		
33 e	e Educational policies?		
33 f	f Use of facilities?		
33 g	g Athletic programs?		
33 h	h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement) ----- ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
34 b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

Brazoria County S.P.C.A.

23-7404451

Statement 1
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Other Assets

Description:	Automobiles		
Date Acquired:	5/01/2003		
How Acquired:	Purchase		
Date Sold:	3/23/2005		
To Whom Sold:			
Gross Sales Price:	3,200.		
Cost or Other Basis:	5,500.		
Depreciation:	1,283.		
		Gain (Loss)	-1,017.
Total Gain (Loss) Other Assets			<u>\$ -1,017.</u>
Total Net Gain (Loss) From Noninventory Sales			<u>\$ -1,017.</u>

Statement 2
Form 990, Part I, Line 9
Net Income (Loss) from Special Events

<u>Special Events</u>	<u>Gross Receipts</u>	<u>Less Contri- butions</u>	<u>Gross Revenue</u>	<u>Less Direct Expenses</u>	<u>Net Income (Loss)</u>
Thrift Shop	33,073.	0.	33,073.	5,969.	27,104.
Fundraising	20,541.	0.	20,541.	7,150.	13,391.
Sponsorships	0.	0.	0.	0.	0.
Total	<u>\$ 53,614.</u>	<u>\$ 0.</u>	<u>\$ 53,614.</u>	<u>\$ 13,119.</u>	<u>\$ 40,495.</u>

Statement 3
Form 990, Part II, Line 43
Other Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fundraising</u>
Advertising	250.		250.	
Auditors	9,040.		9,040.	
Bank Service Charges	228.	205.	23.	
Community Outreach	92.	92.		
Deposit Returned	4,025.	4,025.		
Emergency Response Exp	932.	932.		
Insurance	2,573.	2,573.		
Medical Supplies Exp	508.	508.		
Misc	261.	261.		
Office, Cleaning...supplies	8,079.	7,271.	808.	
Other Personnel Expenses	5,723.	5,723.		
Outside Services	4,932.	4,932.		
Spay/Neuter Clinic Exp	13,785.	13,785.		
Utilities	25,076.	25,076.		

Statement 3 (continued)
Form 990, Part II, Line 43
Other Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fundraising</u>
Veterinarian	23,219.	23,219.		
Total	\$ <u>98,723.</u>	\$ <u>88,602.</u>	\$ <u>10,121.</u>	\$ <u>0.</u>

Statement 4
Form 990, Part III, Line a
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
<p>The objective of the Society for the Prevention of Cruelty to Animals of Brazoria County (SPCA-BC) is to alleviate animal suffering, prevent cruelty to animals, and further responsible pet ownership.</p> <p>The primary purpose of the SPCA-BC is to educate the public regarding responsible pet ownership, provide low-cost spay/neuter programs to the public, provide shelter for homeless animals and to make every effort to find homes for those animals.</p> <p>By partnering with three cities through the Southern Brazoria County Animal Shelter, the SPCA manages a Regional Animal Shelter, maintaining exceptional procedures and care for animals that live at our shelter.</p> <p>By speaking in local schools, community centers and at local civic meetings, we have increased public awareness regarding the importance of responsible pet ownership. SPCA-BC encourages all pet owners to view their pet as part of their family, to ensure regular vet checkups are completed and to spay/neuter their pets.</p> <p>SPCA-BC participated in numerous community events including festival, fundraisers and community fairs where we raised awareness of responsible pet ownership and encouraged people to volunteer to help homeless animals.</p>		344,276.
Includes Foreign Grants: No		
	<u>\$ 0.</u>	<u>\$ 344,276.</u>

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Statement 5
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value
Furniture and Fixtures	\$ 24,105.	\$ 3,255.	\$ 20,850.
Machinery and Equipment	15,049.	6,203.	8,846.
Buildings	25,000.	1,666.	23,334.
Land	550,000.		550,000.
Total	\$ 614,154.	\$ 11,124.	\$ 603,030.

Statement 6
Form 990, Part IV, Line 65
Other Liabilities

Payroll tax liabilities	\$ 15.
Refundable Advances	25.
Total	\$ 40.

Statement 7
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBF & DC	Expense Account/ Other
Regina Slaydon 240 Rabbit Trail Lake Jackson, TX 77566	Director 0	\$ 0.	\$ 0.	\$ 0.
Morissia C. Banks 823 W Fifth Freeport, TX 77541	Secretary 0	0.	0.	0.
Sammye Dingle 315 Peach Point Rd Freeport, TX 77541	Director 0	0.	0.	0.
Kevin Johnson 103 Harvard Oaks Dr Lake Jackson, TX 77566	Director 0	0.	0.	0.
Chris Reed 104 Pepperwood Lake Jackson, TX 77566	President 0	0.	0.	0.
Debra Ayers 2105 N. Downing Rd. Angleton, TX 77515	Director 0	0.	0.	0.

Brazoria County S.P.C.A.

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Statement 7 (continued)
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Manny Sanchez, DVM 2609 N Velasco Angleton, TX 77515	Director 0	\$ 0.	\$ 0.	\$ 0.
Michelle Fever 111 Jackson Oaks Dr Lake Jackson, TX 77566	Director 0	0.	0.	0.
Annette Melass P O Box 686 Lake Jackson, TX 77566	Treasurer 0	0.	0.	0.
Beverly Moore 242 Schley Richwood, TX 77531	Director 0	0.	0.	0.
Jason Suazo, DVM P O Box 3563 Lake Jackson, TX 77566	Director 0	0.	0.	0.
Gaye Linford 103 Clover Drive Lake Jackson, TX 77566	Director 0	0.	0.	0.
Kim Hinds 413 CR 856 Lake Jackson, TX 77566	Director 0	0.	0.	0.
	Total	\$ 0.	\$ 0.	\$ 0.

Statement 8
Form 990, Part VIII
Relationship of Activities to the Accomplishment of Exempt Purposes

<u>Line #</u>	<u>Explanation of Activities</u>
93A	Adoption Services include surrender, intake, and adoption fees. These fees help reimburse some of the costs incurred by the Society for the Prevention of Cruelty to Animals of Brazoria County (SPCA-BC) while caring for the animal. Affiliate Revenue represents reimbursement of expenses incurred in managing the Southern Brazoria County Animal Shelter under contract agreements.
101	Net income from special events is used to provide care for homeless animals that live in SPCA-BC shelters.
95	Interest income from savings account is used to provide care for homeless animals that live in SPCA-BC shelters.